

Company Questionnaire - 2026

Ensure this questionnaire is completed and included with your records

Client Name:		Phone:	
Balance Date:		Email:	

To: Lynda Stevenson Chartered Accountants

Terms of Engagement

I/We hereby instruct you **Lynda Stevenson Chartered Accountants** and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the 2026 year. I/We undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us.

Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I/we became a client.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

Name	IRD Number	Signature	Date

Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

** Please advise if you have concerns on your address being visible on the Companies Register. Under new legislation that is about to become effective, an alternative address may be able to be provided if there is a risk of physical or mental harm if address details are publicly available*

Convenient time to call you is:	
Alternative phone numbers are:	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	

Records Required:	<input checked="" type="checkbox"/>	Comment:
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
Final Bank Statement		
Supply a copy of your bank statement, including any savings, call or term deposit account, dated your balance date, or spanning this date.	<input type="checkbox"/>	
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.	<input type="checkbox"/>	
Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Lease details		
Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).	<input type="checkbox"/>	
Foreign Income		
Details of any foreign income received, and any tax deducted from this.	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. Exclude bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>

Accounts Payable (Creditors) – see attached Schedule 2

All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
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Cash on Hand

*Cash on Hand \$ _____ Date banked <u> </u> / <u> </u> / <u> </u>	<input type="checkbox"/>	
Petty Cash \$ _____	<input type="checkbox"/>	
Till Floats/Cash Floats \$ _____	<input type="checkbox"/>	
*Incl cash sales prior to balance date but not banked until after balance date	<input type="checkbox"/>	

Stock on Hand

<p>Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.</p> <p>Please note that if you estimate your stock to be less than \$10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option.</p>	<input type="checkbox"/>	Valued at lower of: <ul style="list-style-type: none"> ▪ cost <input type="checkbox"/> ▪ net realisable value <input type="checkbox"/> ▪ market value <input type="checkbox"/>
<p>Work in Progress Include material costs, labour costs and overhead costs. Briefly, how was this calculated?</p> <p>_____</p> <p>_____</p>	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<p>Prepayments Made Balance of any payments made before balance date for goods or services not received or used by balance date.</p>	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<p>Income in Advance Balance of any receipts received before balance date for goods or services not provided by balance date.</p>	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>

Capital Expenditure

Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties (noting the 20% Investment Boost depreciation incentive may also be available for assets purchased on or after 22 May 2025). Where applicable please provide the following details:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Hire purchase or loan agreements ▪ Lease agreements ▪ All legal statements and agreements ▪ Trade-in details ▪ Lost, stolen or scrapped items ▪ Insurance pay out ▪ Copy of Tax Invoices 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Please note - A copy of your Asset and Depreciation Schedule will be provided to you for review during the preparation of your accounts		

Transactions Not Through the Business

Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/>		
If No, list amounts not banked and when they were lodged: _____ _____ _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Personal <input type="checkbox"/> \$ _____ Business <input type="checkbox"/> \$ _____ Other <input type="checkbox"/> \$ _____

Other Taxable or Non-Taxable Income		
Did you receive income from any other sources either taxable or non-taxable? If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).	<input type="checkbox"/>	
Legal and Loan Documents		
Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans.	<input type="checkbox"/>	
Business Expenses		
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for: <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees 	<input type="checkbox"/> <input type="checkbox"/>	
Private Use		
Value of goods taken for private use at their cost price.	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.	<input type="checkbox"/>	
Residential Land Withholding Tax		
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	<input type="checkbox"/>	
Residential Property Sales		
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased? If it was sold before 1 July 2024, and purchased within 5 years of the sale date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date: <ul style="list-style-type: none"> • what was the original purchase price • and the sale price? 	<input type="checkbox"/>	_____ \$ _____ _____
Research and Development		
Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure	<input type="checkbox"/>	

Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: _____

Business _____ km
Total _____ km
Percentage Business _____ %

Vehicle Description: _____

Business _____ km
Total _____ km
Percentage Business _____ %

Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred. If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:

Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Address for Home Office

Home Office **area**: - no change as per previous year

OR

Area used for Business: _____ m²

Total Area of House & Workshop: _____ m²

Actual Cost Method

Power \$ _____
Insurance (Building & Contents) \$ _____
Interest (House Mortgage) \$ _____
Rates (including regional council rates) \$ _____
Rent \$ _____
Repairs & Maintenance \$ _____
Telephone rental \$ _____
Other \$ _____
Total \$ _____ 0.00

OR IRD Square Metre Rate Method (see below note)*

Interest (House Mortgage) \$ _____
Rates (including regional council rates) \$ _____
Rent \$ _____

**Would you like to use the IRD rate? Visit the IRD website for the current rate. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.*

Cryptoassets

Have you received or traded in cryptoassets during the income year? If so, please provide the following information:

- The type of cryptoasset
- For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD
- Total units of each cryptoasset held at the beginning and end of the year
- Exchange records and bank statements
- Wallet addresses

**Thank you for completing this questionnaire
Don't forget to sign it**

